

**Department of Revenue
Division 10—Director of Revenue
Chapter 41—General Tax Provisions**

PROPOSED RULE

12 CSR 10-41.025 Disclosure of Confidential Taxpayer Information to Officers, Members, Partners, and Employees of a Business

PURPOSE: This rule provides guidance as to when the Department may disclose confidential Missouri tax information about the taxpayer to the taxpayer's employee without a power of attorney.

(1) The Director of Revenue or other designated official of the Missouri Department of Revenue may disclose all tax information relating to a particular taxpayer's return to an officer, member, or partner related to any period for which the officer, member, or partner is registered with the Department of Revenue as being such.

(2) The Director of Revenue or other designated official of the Missouri Department of Revenue may disclose all tax information to any employee with job duties that include, but are not limited to, the following:

- (A) Responsible for answering correspondence dealing with state tax matters;
- (B) Responsible for answering verbal requests from a tax authority dealing with state tax matters;
- (C) Responsible for reviewing state tax matters and submitting requested information to a tax authority; or
- (D) Responsible for preparing tax documents (but not necessarily responsible for signing such documents) to be filed with a tax authority.

(3) Before the Director of Revenue or other designated official of the Missouri Department of Revenue may release any confidential tax information, the Department must have a document stating that the employee has the authority to perform the above job duties as his or her regular course of work on tax matters and that the information requested is strictly to be used for state tax matters, unless otherwise restricted. Such document shall be on company letterhead with the company's address and phone number and must be signed by an officer, member, or partner of the company, or by the supervisor of the employee.

(A) If the employee's authority is limited, the letter shall specify the tax periods, tax types, or tax forms that may be released to the employee.

(B) If the employee's authority shall be for a limited time, the letter shall specify the time limitation on the employee's authority.

(C) If the letter does not include any limitation, the Director of Revenue or other designated official of the Missouri Department of Revenue may disclose all information without limitation until such time as the company revokes or limits the employee's authority in writing.

AUTHORITY: section 32.057.2(1)(a), RSMo 2000; Filed_____, 2012, effective _____.

PUBLIC COST: This proposed rule will cost state agencies or political subdivisions zero dollars (\$0) in the aggregate.

PRIVATE COST: This proposed rule will cost private entities zero dollars (\$0) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed rule with the Missouri Department of Revenue, Legal Services Division, Governmental Affairs Bureau, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing scheduled.